



**STATE OF TENNESSEE**  
**DEPARTMENT OF COMMERCE AND INSURANCE**  
**BURIAL SERVICES**  
**500 JAMES ROBERTSON PARKWAY, SECOND FLOOR**  
**NASHVILLE, TN 37243-1145**  
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[www.state.tn.us/commerce](http://www.state.tn.us/commerce)

**CHANGE-OF-OWNERSHIP PROCESS**

(To be completed jointly by Buyer and Seller)

1. Name and Location of cemetery under seller: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
2. New name, if applicable: \_\_\_\_\_
3. Sold By: \_\_\_\_\_
4. Sold To: \_\_\_\_\_
5. Sale is by: ☐ stock transfer ☐ transfer of assets only ☐
6. ☐ In this transaction, the entire business or property is sold.  
☐ Only \_\_\_\_\_ % changes ownership.
7. Date controlling interest changes, or will change \_\_\_\_\_
8. Indebtedness to improvement care (P.C.) trust on date of transfer: \$ \_\_\_\_\_
9. Indebtedness to M&S trust on date of transfer: \$ \_\_\_\_\_
10. ☐ Attached is full disclosure of terms of sale-purchase agreement that pertain to:
  - a. the improvement care trust liabilities
  - b. M&S trust liabilities
  - c. Responsibility for delivering pre-purchased merchandise
  - d. Responsibility for performing pre-purchased services
  - e. Delivering deeds as lots are paid out☐ Other terms of the transaction need not be disclosed.
11. Buyer's fiscal year \_\_\_\_\_ (from) \_\_\_\_\_ (to) \_\_\_\_\_
12. ☐ Reports will be promptly submitted to cover any fraction of a year the cemetery was operated by the seller.  
☐ Reports will be submitted by the buyer to cover any fraction of a year from acquisition of the cemetery to the beginning of buyer's next fiscal year.
13. ☐ Buyer understands that it is unlawful to operate an unregistered, non-exempt cemetery, unless a temporary permit has been requested and issued. A temporary permit legitimizes operations while a certificate of registration is pending.

Signed by: \_\_\_\_\_  
Seller Date

\_\_\_\_\_  
Buyer Date